FINANCE REPORT FOR FINANCE STEERING GROUP, SENIOR MANAGEMENT TEAM AND EXECUTIVE TEAM DISCUSSION

# December 2015

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## FINANCIAL OVERVIEW & KEY RISK AREAS

### DP Income

Year to date DP income is £13m, £175k under budget which is within 1% of the YTD budget. This is a comfortable position to be in and within target of our £18M full year budget. Due to the forecast of our final position at year end to be a surplus, an under-recovery of fees serves only to reduce this surplus or absorb under spend in other areas.

### FOI Grant in Aid (GIA)

DCMS has now confirmed that for 2015/16, we will be receiving Grant in Aid of £3.75m, rather than the forecasted reduced GIA of £3.7m. This has been reflected in the full year forecast less the administrational fine of £18.4k as detailed below.

### Cash Underspend

We currently forecast an underspend against our budgeted income of circa £737k, however there are significant projects that may reduce this underspend planned before the year end.

#### Planned / commencing activity

- Enforcement co-operation event on 21 and 22 March – Final costs TBC
- Functional Review of Regulators – "Regulatory Futures" - £20k
- Some activity around new GDP Regulation – Final costs TBC

### Staff and Recruitment

Staff costs remain high risk, underspend to budget is currently at £252k. This is expected to drop considerably in the final quarter of the year due to staff promotions not included in the original budget and the fact that we are operating at close to full FTE complement (within 3.2 of budget). It is proposed that staff budget should be diverted from staff to training and recruitment to cover overspend as a direct result of an accelerated recruitment programme.

Due to the decision by HM Treasury that specific approval should have been sought for the Deputy Commissioner salary increases, an administrative fine of £18,400 has been imposed and will be recognised within this financial year. Retrospective approval was given and a briefing note included in the 2014/15 annual report. This has been reflected in the full year FOI budget, bringing the full year expected FOI to £3.732m (£3.75m less £18.4k)

**Capital Spend**
Our negotiations with DCMS have secured us a fixed medium term (<5 years) capital budget. The allocated IT project budget of £1.215m is due to spend to budget, however there is a small risk that the capital element of this expenditure may not spend the full allocated capital budget of £850k but rather an increased revenue spend which is something that is reviewed at year end. Based on previous years and estimates that are reviewed monthly, this is considered to be a small risk.

**Budget Version 2**
We continue to request the official BV2 confirmation letter from MOJ, however this is still outstanding.

**Movement of sponsorship from the MOJ to DCMS**
Some reports have now moved to DCMS with full reporting planned to move across in the New Year. New budget discussions for 2016/17 are solely being held with DCMS. This may change how we shape and report our new budget. The year-end process with DCMS is likely to be considerably different to that with the MOJ, a process is being mapped and the appropriate staff briefed over the coming months.

**Purchase Management System**
The new system continues to face various challenges mainly due to the systematic changes in each department. There is significant work yet to be done to inspire a sufficient cultural change throughout departments to fully embrace and realise the benefits of the system. This work will continue into the New Year and beyond.

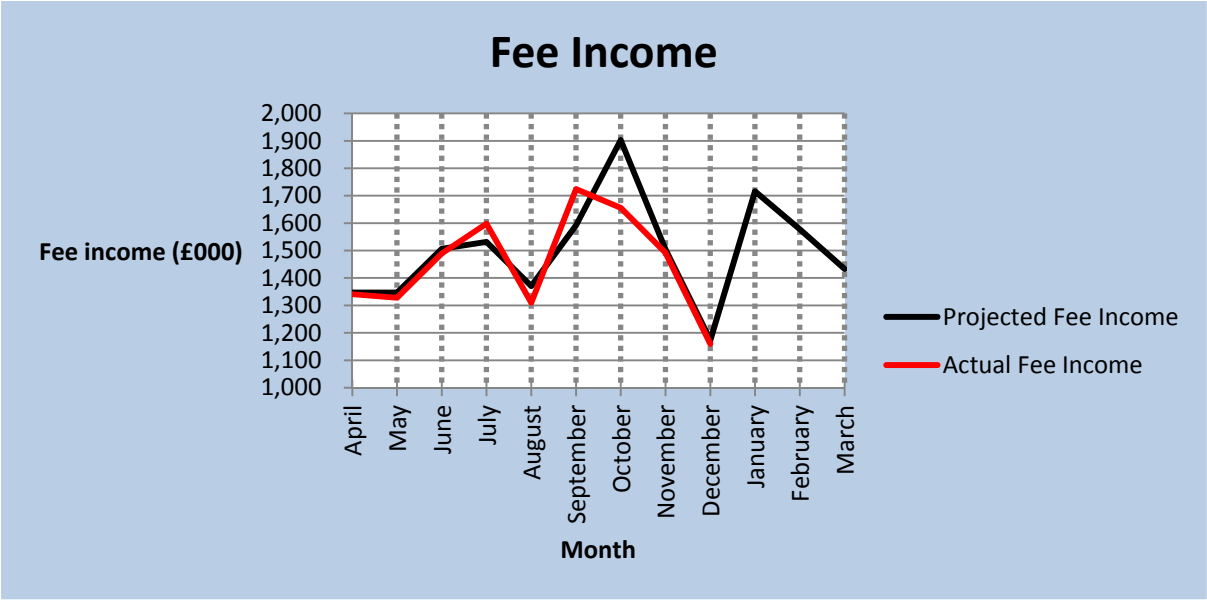
## INCOME

### Grant-in-aid for freedom of information activities

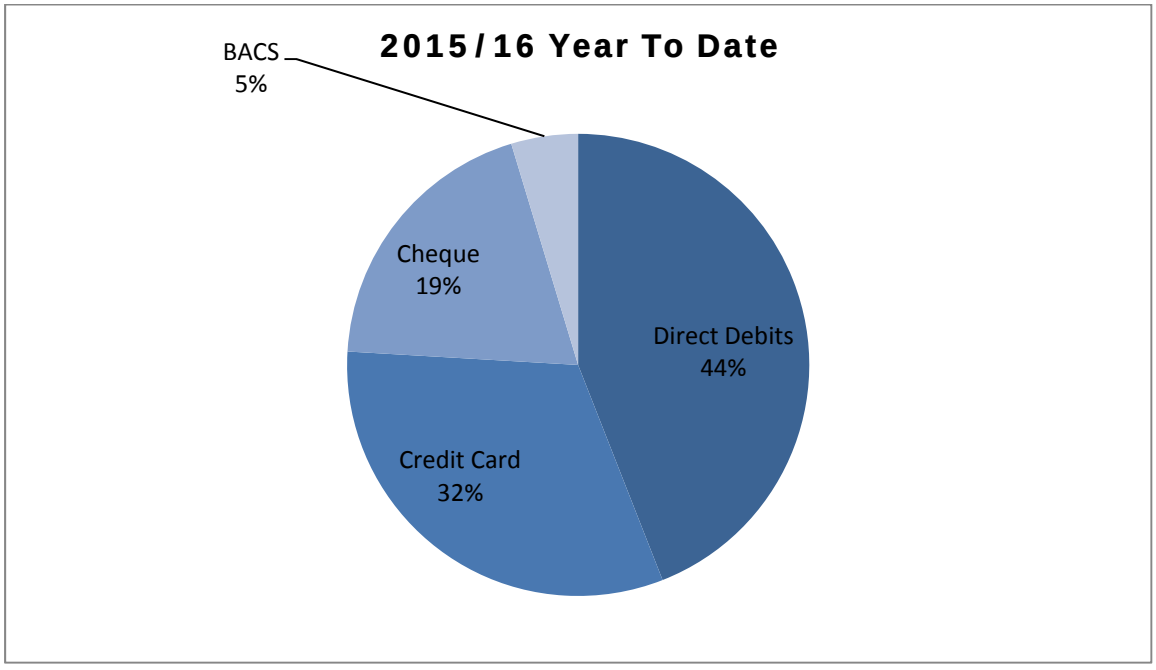
The grant-in-aid available for drawdown over 2015-16 has been confirmed at £3.75M, the first three tranches of £938k, £921k and £921k respectively have been drawn, a further drawdown is expected in January of £970k. In future, DCMS have expressed a preference to move to monthly drawdowns. This is expected to start in April 2016.

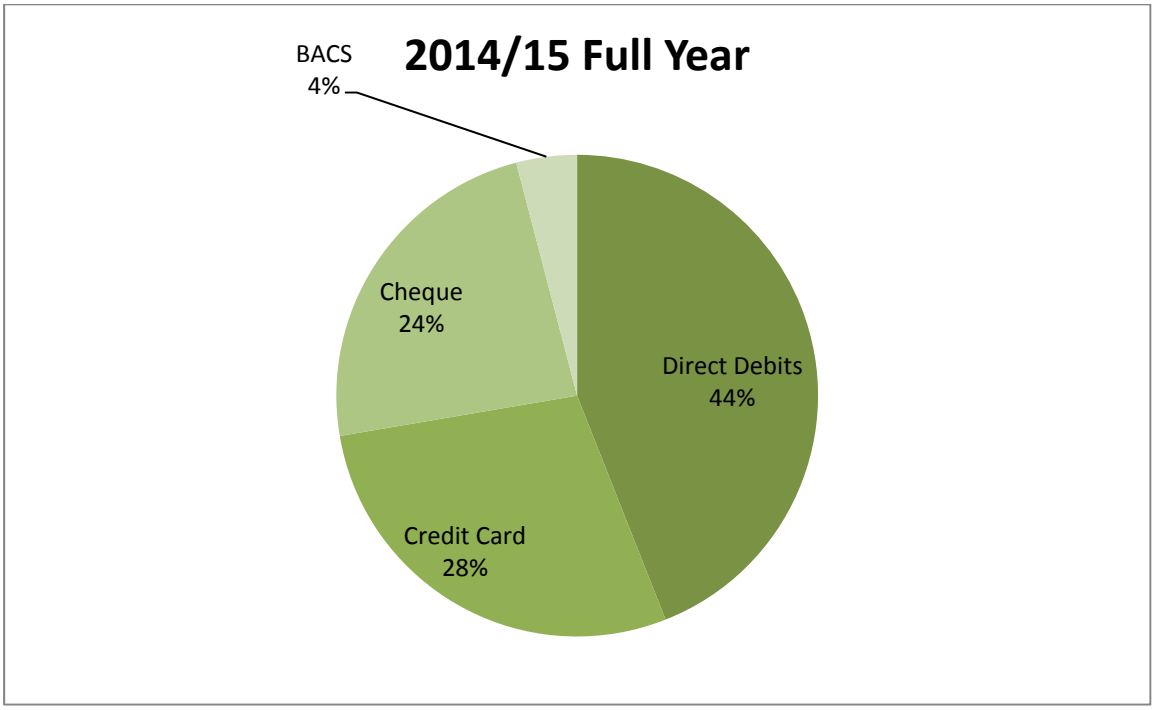
### Data Protection fees processed

The chart below shows the actuals vs our current budget for the year 2015/16.
December income is only £12.5k short of the expected levels, leaving us in a healthy position of within 1% of forecasted budget.




The year to date fee payment method split is shown below, showing a definite trend towards credit card payments (↑4%) and away from cheques (↓5%) from the average over 2014/15. Direct Debits remain consistent and BACS payments are up (↑1%).






## EXPENDITURE

### Spending controls

The ICO is complying with the Cabinet Office Spending Controls Guidance v 4.0

https://www.gov.uk/government/publications/cabinet-office-controls/cabinet-office-controls-guidance-version-40

We are also required to obtain specific approval from our sponsor department DCMS for any IT or communications spend over £50k for individual projects. We will only be required to report spend over £50k not included in the original budget.

We have received approval for the replacement SAN following the IT system outage, estimated at £140k.

### Total office costs

Overall office costs are well within budget, however this is due to a number of over spends and underspends within the year to date.

The biggest underspend is against general equipment, which is due to no POCA spend under general equipment and much less expenditure being coded to general equipment as outlined below.

In terms of overspend, some accounts are put down to usage that has been more than expected or a potential rise in costs from the prior year not included in the budget, these include water, waste, repairs, stationary and postage.

Due to the new purchase management system, items are now coded directly by budget holders rather than finance so it has increased the costs against some lines for example, with cleaning products, the expenditure would have previously been coded under general equipment, however that would now be coded as cleaning, hence the overspend. This will lead us to a more accurate budget in future years but does present as an overspend in traditionally contract only areas such as cleaning, security and waste.

## Total staff FTE report and costs

Staff costs are £252k (2%) under budget for December (Nov: £268k), which is starting to show a gradual decrease in the underspend towards the end of the financial year.

We expect to be over compliment by January (currently 3.2 under compliment, reduced from 8.2 in the previous month) which is contributing to the gradual decrease in the underspend.

## Training and Recruitment

Total training and recruitment is over budget by £36.6k, however when considering that this is a direct result of the recruitment drives and subsequent new starters that have been in action throughout the year to minimise the underspend in staff costs, it is logical to view the staff costs as a whole which presents the net underspend at £215k overall. These costs will continue to rise, however no further budget will be allocated for recruitment and training. This is considered to be a minimal risk area.

## IT Costs – Service Delivery & IT projects

When looking across the entire IT service delivery and project spend, which are now managed as one budget (as of mid-2015), the overspend within service delivery and underspend within projects presents less of a risk than the numbers may suggest. Across both budgets of £2.482M year to date, actual spend of £2.359M represents an underspend of 5% which is within our variance tolerance.

It is expected that across both budgets, the total budget will be fully spent, where an underspend may occur within projects, this will be picked up amongst additional costs for software to cover where current projects needs updating and enhancing.

The risk and challenge that this presents is more financial as it is more difficult to pick out capital costs across all budgets and more difficult to get an accurate picture of capital expenditure for mid-year estimates.

This work will be undertaken by the senior finance staff in the coming months, with a solid capital estimate in preparation for year end, currently estimated at £350-£400k.

## Communications Spend

Due to the seasonal nature of the communications spend especially within Campaigns, Print & Conferences we expect to see a deviation to the profiled budget. This will continue to improve as the months move on and we can profile more accurately.

As mentioned above, there are more conferences expected to spend and the budget will be reflected within the January accounts.

After review, no particular risk area has been identified with the communications spend, currently within budget by 9%.

## Banking, finance & audit costs

Finance costs are as expected.

## Staff travel

Overall staff travel is underspent by 12% of budget, potentially due to the decrease of executive travel in the run up to both deputy commissioners leaving in October and November and December beings a seasonally low month for travel. This may also be impacted by an error with the credit card bills being re-directed to the Ministry of Justice, this is being looked into as a priority issue.

## Legal, professional & other

Legal & other costs are underspending by £135k, the majority of which is due to a £72k underspend on legal, £27k underspend on privacy seals and £24k on professional services. Legal and research budgets fluctuate based on caseload, but consistently spend to budget overall. The privacy seals project was commissioned late in the year and is expected to be underspent by approximately £20k. With this in mind, the £20k saving could be redirected to cover the £20k budget for Regulatory Futures mentioned above.

Staff recognition budgets have been made available at £20pp for each department, total £8.7k. There is little spend to date, however this is expected to be spent within the year.

## CAPITAL EXPENDITURE

Across the IT project expenditure, approximately £350-£400k is estimated as capital in nature. This will be confirmed during a detailed capital review in the coming months.

## Civil Monetary Penalties

The current debtor of CMPs owed to the ICO as at 31 December 2015 is £984,220.

| | |
|---|---|
| *B/f 2014-15* | *142,500* |
| Issued penalties gross | 1,671,250 |
| Issued penalty increase post appeal | - |
| Issued prompt payment discount | (140,250) |
| **Net** | **1,673,500** |
| | |
| Paid | (614,280) |
| Impaired | (75,000) |
| Balance | **984,220** |

## Prompt Payment Statistics

| | | |
|---|---|---|
| Number Invoices April - December | 2989 | |
| Number invoices paid within 5 days | 899 | 30% |
| Number invoices paid within 30 days | 2862 | 96% |
| Number invoices paid greater 30 days | 127 | 4% |

**Simon Entwisle, Deputy Chief Executive Officer**
**December 2015**

## MANAGEMENT REPORT

## For the Nine Months Ending 31 December 2015

| | Year To Date | | | | Full Year | | | |
|---|---|---|---|---|---|---|---|---|
| | BV2 DEC 15 (£) | Actual | Variance | Var % | BV2 DEC 15 (£) | Forecast (£) | Variance | Var % |
| GRANT IN AID | 2,779,168 | 2,779,168 | 0 | 0% | 3,731,600 | 3,731,600 | 0 | 0% |
| DP FEE INCOME | 13,273,297 | 13,097,946 | 175,351 | 1% | 18,000,000 | 17,824,649 | 175,351 | 1% |
| DRIPA INCOME | 247,500 | 247,500 | 0 | 0% | 330,000 | 330,000 | 0 | 0% |
| BANK INTEREST | 0 | 168 | (168) | 0% | 0 | 168 | (168) | 0% |
| **TOTAL INCOME** | **16,299,965** | **16,124,781** | **175,183** | **1%** | **22,061,600** | **21,886,417** | **175,183** | **1%** |
| *Income Check* | *(16,299,965)* | *(16,124,781)* | *(175,183)* | *1%* | *(22,061,600)* | *(21,886,417)* | *(175,183)* | *1%* |
| RENT | 563,979 | 561,037 | 2,942 | 1% | 751,972 | 749,030 | 2,942 | 0% |
| RATES & BUILDING INSURANCE | 180,618 | 180,023 | 595 | 0% | 236,184 | 235,589 | 595 | 0% |
| SERVICE CHARGES | 22,932 | 26,411 | (3,479) | (15%) | 30,576 | 34,055 | (3,479) | (11%) |
| CAR PARKING | 80,037 | 78,991 | 1,046 | 1% | 106,716 | 105,670 | 1,046 | 1% |
| HEAT & LIGHT | 66,000 | 65,674 | 326 | 0% | 89,100 | 88,774 | 326 | 0% |
| WATER | 11,997 | 13,269 | (1,272) | (11%) | 16,000 | 17,272 | (1,272) | (8%) |
| CLEANING | 39,000 | 44,681 | (5,681) | (15%) | 52,000 | 57,681 | (5,681) | (11%) |
| SECURITY | 37,824 | 43,443 | (5,619) | (15%) | 48,432 | 54,051 | (5,619) | (12%) |
| WASTE | 3,042 | 3,687 | (645) | (21%) | 4,056 | 4,701 | (645) | (16%) |
| STORAGE | 10,404 | 17,279 | (6,875) | (66%) | 13,872 | 20,747 | (6,875) | (50%) |
| REPAIRS & MAINTENANCE | 66,956 | 72,825 | (5,869) | (9%) | 89,275 | 95,144 | (5,869) | (7%) |
| MOTOR COSTS | 1,503 | 691 | 812 | 54% | 2,000 | 1,188 | 812 | 41% |
| KITCHEN | 23,125 | 31,561 | (8,436) | (36%) | 31,500 | 39,936 | (8,436) | (27%) |
| FURNITURE | 10,604 | 11,547 | (943) | (9%) | 13,472 | 14,415 | (943) | (7%) |
| GENERAL EQUIPMENT | 38,753 | 7,061 | 31,692 | 82% | 55,000 | 23,308 | 31,692 | 58% |
| STATIONERY | 22,500 | 25,122 | (2,622) | (12%) | 30,000 | 32,622 | (2,622) | (9%) |
| POSTAGE | 45,634 | 50,316 | (4,682) | (10%) | 60,845 | 65,527 | (4,682) | (8%) |
| DOCUMENT DESTRUCTION | 7,497 | 4,193 | 3,304 | 44% | 10,000 | 6,696 | 3,304 | 33% |
| **TOTAL OFFICE COSTS** | **1,232,405** | **1,237,811** | **(5,405)** | **0%** | **1,641,001** | **1,646,406** | **(5,405)** | **0%** |
| SALARIES | 8,242,171 | 7,976,011 | 266,160 | 3% | 11,098,254 | 10,832,094 | 266,160 | 2% |
| OVERTIME | 60,000 | 76,890 | (16,891) | (28%) | 80,000 | 96,891 | (16,891) | (21%) |
| PENSION | 1,716,238 | 1,599,479 | 116,759 | 7% | 2,308,864 | 2,192,105 | 116,759 | 5% |
| NATIONAL INSURANCE | 577,383 | 555,520 | 21,863 | 4% | 777,309 | 755,446 | 21,863 | 3% |
| AGENCY STAFF | 0 | 252,087 | (252,087) | 0% | 0 | 252,087 | (252,087) | 0% |
| SALARIES INCOME | 0 | (93,143) | 93,143 | 0% | 0 | (93,143) | 93,143 | 0% |
| PENSION INCOME | 0 | (18,588) | 18,588 | 0% | 0 | (18,588) | 18,588 | 0% |
| NATIONAL INSURANCE INCOME | 0 | (7,898) | 7,898 | 0% | 0 | (7,898) | 7,898 | 0% |
| NON EXEC BOARD MEMBER | 37,875 | 41,723 | (3,849) | (10%) | 50,500 | 54,349 | (3,849) | (8%) |
| **TOTAL STAFF COSTS** | **10,633,668** | **10,382,083** | **251,585** | **2%** | **14,314,927** | **14,063,343** | **251,585** | **2%** |
| RECRUITMENT | 37,503 | 61,954 | (24,451) | (65%) | 50,000 | 74,451 | (24,451) | (49%) |
| HEALTH & SAFETY | 18,747 | 28,411 | (9,664) | (52%) | 25,000 | 34,664 | (9,664) | (39%) |
| FURTHER EDUCATION | 1,530 | 0 | 1,530 | 100% | 2,000 | 470 | 1,530 | 77% |
| TRAINING COURSES | 30,766 | 42,003 | (11,237) | (37%) | 48,104 | 59,341 | (11,237) | (23%) |
| CONFERENCES | 52,470 | 51,500 | 970 | 2% | 70,000 | 69,030 | 970 | 1% |

## MANAGEMENT REPORT

### For the Nine Months Ending 31 December 2015

| | Year To Date | | | | Full Year | | | |
|---|---|---|---|---|---|---|---|---|
| | BV2 DEC 15 (£) | Actual | Variance | Var % | BV2 DEC 15 (£) | Forecast (£) | Variance | Var % |
| MANAGEMENT DEVELOPMENT | 25,500 | 19,232 | 6,268 | 25% | 31,500 | 25,232 | 6,268 | 20% |
| **TOTAL TRAINING AND RECRUITMENT** | **166,516** | **203,101** | **(36,586)** | **(22%)** | **226,604** | **263,190** | **(36,586)** | **(16%)** |
| HOSTING, WEB AND TELEPHONY | 534,997 | 561,178 | (26,181) | (5%) | 719,997 | 746,178 | (26,181) | (4%) |
| APP & DESKTOP SUPPORT | 510,003 | 540,048 | (30,045) | (6%) | 680,000 | 710,045 | (30,045) | (4%) |
| SOFTWARE LICENSING | 213,750 | 393,723 | (179,973) | (84%) | 285,000 | 464,973 | (179,973) | (63%) |
| SECURITY CONTRACT | 28,000 | 28,643 | (643) | (2%) | 50,000 | 50,643 | (643) | (1%) |
| NOTIFICATION PRINTING | 116,253 | 152,759 | (36,506) | (31%) | 155,000 | 191,506 | (36,506) | (24%) |
| MANAGED PRINT | 31,671 | 19,602 | 12,069 | 38% | 42,231 | 30,162 | 12,069 | 29% |
| HARDWARE MAINTENANCE | 60,003 | 38,145 | 21,858 | 36% | 80,000 | 58,142 | 21,858 | 27% |
| GOV SECURE INTERNET | 97,470 | 90,004 | 7,466 | 8% | 130,000 | 122,534 | 7,466 | 6% |
| TELEPHONY CALLS & BROADBAND | 69,003 | 92,759 | (23,756) | (34%) | 92,000 | 115,756 | (23,756) | (26%) |
| **TOTAL IT COSTS** | **1,661,150** | **1,916,861** | **(255,711)** | **(15%)** | **2,234,228** | **2,489,939** | **(255,711)** | **(11%)** |
| ICE CRM DEVELOPMENT | 170,000 | 95,633 | 74,367 | 44% | 250,000 | 175,633 | 74,367 | 30% |
| FINANCE SYSTEM | 0 | 5,384 | (5,384) | 0% | 0 | 5,384 | (5,384) | 0% |
| MOBILE WORKING SOLUTIONS | 0 | 42,579 | (42,579) | 0% | 0 | 42,579 | (42,579) | 0% |
| DOCUMENT STORAGE SOLUTION | 70,000 | 2,206 | 67,794 | 97% | 100,000 | 32,206 | 67,794 | 68% |
| DIGITAL DELIVERY | 145,000 | 25,433 | 119,567 | 82% | 250,000 | 130,433 | 119,567 | 48% |
| INFRASTRUCTURE | 210,000 | 148,373 | 61,627 | 29% | 300,000 | 238,373 | 61,627 | 21% |
| OTHER PROJECT WORK | 225,000 | 123,482 | 101,518 | 45% | 315,000 | 213,482 | 101,518 | 32% |
| **TOTAL PROJECT SPEND (INC CAPITAL)** | **820,000** | **443,090** | **376,910** | **46%** | **1,215,000** | **838,090** | **376,910** | **31%** |
| CAMPAIGNS, MEDIA RELATIONS & PR | 33,750 | 26,710 | 7,040 | 21% | 45,000 | 37,960 | 7,040 | 16% |
| MEDIA MONITORING | 47,700 | 52,874 | (5,174) | (11%) | 64,000 | 69,174 | (5,174) | (8%) |
| DESIGN & PRINT | 48,600 | 46,689 | 1,911 | 4% | 65,000 | 63,089 | 1,911 | 3% |
| DISTRIBUTION | 22,500 | 15,928 | 6,572 | 29% | 30,000 | 23,428 | 6,572 | 22% |
| SURVEYS | 41,400 | 20,924 | 20,476 | 49% | 56,000 | 35,524 | 20,476 | 37% |
| CONFERENCES | 55,997 | 104,182 | (48,185) | (86%) | 104,000 | 152,185 | (48,185) | (46%) |
| CONFERENCE INCOME | 0 | (5,974) | 5,974 | 0% | (44,000) | (49,974) | 5,974 | (14%) |
| ICON DEVELOPMENT | 3,690 | 1,325 | 2,365 | 64% | 5,000 | 2,635 | 2,365 | 47% |
| STAFF EVENTS | 14,500 | 18,795 | (4,295) | (30%) | 16,000 | 20,295 | (4,295) | (27%) |
| WEB MAINTENANCE | 29,700 | 42,755 | (13,055) | (44%) | 40,000 | 53,055 | (13,055) | (33%) |
| **TOTAL COMMUNICATIONS** | **297,837** | **324,207** | **(26,370)** | **(9%)** | **381,000** | **407,370** | **(26,370)** | **(7%)** |
| BANK CHARGES | 30,000 | 30,647 | (647) | (2%) | 40,000 | 40,647 | (647) | (2%) |
| CARD PROCESSING CHARGES | 56,700 | 56,146 | 554 | 1% | 75,600 | 75,046 | 554 | 1% |
| EXTERNAL AUDIT | 22,500 | 22,500 | 0 | 0% | 30,000 | 30,000 | 0 | 0% |
| INTERNAL AUDIT | 28,026 | 27,486 | 540 | 2% | 37,368 | 36,828 | 540 | 1% |
| **TOTAL FINANCIAL COSTS** | **137,226** | **136,779** | **447** | **0%** | **182,968** | **182,521** | **447** | **0%** |
| TRAVEL UK | 286,012 | 251,731 | 34,281 | 12% | 390,000 | 355,719 | 34,281 | 9% |
| TRAVEL OVERSEAS | 45,006 | 56,702 | (11,696) | (26%) | 55,000 | 66,696 | (11,696) | (21%) |
| TRAVEL INCOME - UK | 0 | (5,295) | 5,295 | 0% | 0 | (5,295) | 5,295 | 0% |

## MANAGEMENT REPORT

## For the Nine Months Ending 31 December 2015

| | Year To Date | | | | Full Year | | | |
|---|---|---|---|---|---|---|---|---|
| | BV2 DEC 15 (£) | Actual | Variance | Var % | BV2 DEC 15 (£) | Forecast (£) | Variance | Var % |
| TRAVEL INCOME - OVERSEAS | 0 | (12,888) | 12,888 | 0% | 0 | (12,888) | 12,888 | 0% |
| **TOTAL TRAVEL** | **331,018** | **290,250** | **40,768** | **12%** | **445,000** | **404,232** | **40,768** | **9%** |
| LEGAL | 201,458 | 129,486 | 71,973 | 36% | 299,500 | 227,527 | 71,973 | 24% |
| LEGAL COSTS RECOVERED | 0 | (5,329) | 5,329 | 0% | 0 | (5,329) | 5,329 | 0% |
| LIBRARY & SUBSCRIPTIONS | 59,616 | 48,083 | 11,533 | 19% | 79,500 | 67,967 | 11,533 | 15% |
| PROFESSIONAL SUBS | 10,158 | 15,782 | (5,624) | (55%) | 13,544 | 19,168 | (5,624) | (42%) |
| SUBSISTENCE | 0 | 178 | (178) | 0% | 0 | 178 | (178) | 0% |
| RESEARCH | 35,000 | 35,740 | (740) | (2%) | 50,000 | 50,740 | (740) | (1%) |
| PRIVACY SEALS | 33,330 | 6,170 | 27,160 | 81% | 50,000 | 22,840 | 27,160 | 54% |
| PROFESSIONAL SERVICES | 136,369 | 111,874 | 24,495 | 18% | 182,500 | 158,005 | 24,495 | 13% |
| STAFF RECOGNITION | 8,700 | 312 | 8,388 | 96% | 8,700 | 312 | 8,388 | 96% |
| OTHER | 0 | 6,866 | (6,866) | 0% | 0 | 6,866 | (6,866) | 0% |
| **TOTAL LEGAL, PROFESSIONAL & OTHER** | **484,631** | **349,162** | **135,470** | **28%** | **683,744** | **548,274** | **135,470** | **20%** |
| **TOTAL COSTS** | **15,764,451** | **15,283,344** | **481,107** | **3%** | **21,324,472** | **20,843,365** | **481,107** | **2%** |
| *Cost check* | *15,764,451* | *15,283,344* | *481,107* | *3%* | *21,324,472* | *20,843,365* | *481,107* | *2%* |
| **SURPLUS** | **535,513** | **841,438** | **(305,924)** | **(57%)** | **737,128** | **1,043,052** | **(305,924)** | **(42%)** |

### FTE Staff Analysis

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Permanent Staff Band A | 9.6 | 8.6 | 1.0 | 0.1 | 9.6 | 8.6 | 1.0 | 0.1 |
| Permanent Staff Band B | 34.7 | 23.3 | 11.4 | 0.3 | 34.7 | 23.3 | 11.4 | 0.3 |
| Permanent Staff Band C | 122.9 | 92.3 | 30.6 | 0.3 | 122.9 | 92.3 | 30.6 | 0.3 |
| Permanent Staff Band D | 92.9 | 128.2 | (35.4) | (0.4) | 92.9 | 128.2 | (35.4) | (0.4) |
| Permanent Staff Band E | 99.3 | 90.4 | 9.0 | 0.1 | 99.3 | 90.4 | 9.0 | 0.1 |
| Permanent Staff Band F | 42.4 | 49.1 | (6.7) | (0.2) | 42.4 | 49.1 | (6.7) | (0.2) |
| Permanent Staff Band G | 12.0 | 12.0 | 0.0 | 0.0 | 12.0 | 12.0 | 0.0 | 0.0 |
| Permanent Staff Band H | 3.0 | 1.0 | 2.0 | 0.7 | 3.0 | 1.0 | 2.0 | 0.7 |
| Agency Staff Band B | 0.0 | 5.0 | (5.0) | 0.0 | 0.0 | 5.0 | (5.0) | 0.0 |
| Agency Staff Band C | 0.0 | 1.8 | (1.8) | 0.0 | 0.0 | 1.8 | (1.8) | 0.0 |
| Agency Staff Band D | 0.0 | 2.0 | (2.0) | 0.0 | 0.0 | 2.0 | (2.0) | 0.0 |
| **Total FTE staff** | **416.8** | **413.7** | **3.2** | **0.0** | **416.8** | **413.7** | **3.2** | **0.0** |